

Tax Incentives   2005-2014				
Bill	New/Amended	Sponsor	Party	Description of tax incentive
2005 Legislative Session				
<a href="#">1502</a>	New	Takko	Democrat	Property tax reduction for property destroyed or reduced in value by a natural disaster
<a href="#">2314</a>	Amended	McIntire	Democrat	Retail sales tax exemption for self-service laundries
	New			B&O tax deduction <u>and</u> retail sales and use tax exemptions for delivery charges associated with direct mail
	New			B&O tax exemption for nonprofit assisted living facilities
	New			B&O tax exemption <u>and</u> sales and use tax exemptions for cancer centers
	New			Leasehold excise tax exemption for amphitheater in Clark County
	Amended			Expanded estate tax deduction for farmers
	New			Sales tax deferral for historic auto museum
	New			B&O tax <u>and</u> public utility tax credits for contributions made to the mainstreet trust fund
<a href="#">1019</a>	Amended	Campbell	Republican	Extended property tax exemption for senior citizens to disabled veterans
<a href="#">1401</a>	New	Simpson	Democrat	Property tax exemption for assessed value of sprinkler systems installed in nightclubs
<a href="#">1509</a>	New	Green	Democrat	Property tax grant program for widow/widowers of veterans
<a href="#">1887</a>	New	Hasegawa	Democrat	Litter tax exemptions for caterers and food consumed near restaurants
<a href="#">2221</a>	New	Takko	Democrat	B&O tax exemption for fruit and vegetable processors <u>and</u> sales tax deferral/exemption for fruit and vegetable warehouses
<a href="#">5101</a>	New	Poulsen	Democrat	Public utility tax credit for renewable energy incentive payments
<a href="#">5111</a>	New	Morton	Republican	B&O tax rate reduction for firms that manufacture or sell at wholesale solar energy systems
<a href="#">5154</a>	New	Pridemore	Democrat	Leasehold excise tax exemption for Ft. Vancouver
<a href="#">5581</a>	New	Brown	Republican	B&O tax exemption for any income received by the life sciences discovery fund authority
<a href="#">5623</a>	New	Haugen	Democrat	Sales and use tax exemptions when a regional transit authority contracts for maintenance services with a local transit agency
<a href="#">5663</a>	Amended	Rasmussen	Democrat	Extended sales and use tax exemptions for field burning equipment
<a href="#">5857</a>	Amended	Prentice	Democrat	Expanded B&O tax deduction available to hospitals to nonprofit community health centers
<a href="#">5916</a>	New	Schmidt	Republican	Sales and use tax exemptions for hybrid vehicles and those powered by alternative fuel
<a href="#">5999</a>	New	Prentice	Democrat	B&O tax exemption for local parking and business and improvement areas
<a href="#">6003</a>	Amended	Jacobsen	Democrat	Increased total B&O and public utility tax credit for commute trip reduction to \$2.75 million per year
<a href="#">6096</a>	New	Poulsen	Democrat	Estate tax deduction for qualified farm property
	Amended	Doumit	Democrat	Increased estate tax threshold to \$2.0 million
2006 Legislative Session				
<a href="#">1510</a>	Amended	Morris	Democrat	Expanded number of days nonprofit exempt property can be used for certain for-profit activities from three days to fifteen
<a href="#">1523</a>	Amended	Quall	Democrat	Expanded rural county sales tax deferral/exemption to include conditioning of seeds
<a href="#">1672</a>	New	Conway	Democrat	B&O tax credit for hospitals for the cost of medical lifting devices and related equipment
<a href="#">2348</a>	Amended	Morris	Democrat	Extended <u>several</u> tax incentives for aluminum smelters, including: B&O tax rate reduction, B&O tax credit for property taxes paid on such use tax exemptions on tangible personal property and services related to construction purchased by such facilities, and public utility use tax exemptions on aluminum smelters
<a href="#">2364</a>	New	Santos	Democrat	Use tax exemption for credit unions chartered under Washington State law pursuant to a conversion from a federal charter
<a href="#">2424</a>	New	Grant	Democrat	Sales and use tax exemptions for diesel or aircraft fuel used on farms
<a href="#">2457</a>	New	Grant	Democrat	Sales and use tax exemptions for farm machinery replacement parts
<a href="#">2466</a>	Amended	Lovick	Democrat	Expanded, extended and created <u>several</u> aerospace industry tax incentives
<a href="#">2569</a>	New and Amended	Morrell	Democrat	Reduced interest rate paid on deferred property taxes for senior citizens and disabled
<a href="#">2640</a>	New	B. Sullivan	Democrat	Sales tax deferral/exemption for investment in biotechnology manufacturing facilities
<a href="#">2644</a>	Amended	P. Sullivan	Democrat	Increased PUT credit for utilities who provide discounts to low-income customers
<a href="#">2778</a>	New	Murray	Democrat	B&O tax exemption for certain receipts received by nonprofits to promote tourism
<a href="#">2799</a>	New	Chase	Democrat	Sales and use tax exemptions for equipment used to heat water via solar energy
<a href="#">2804</a>	Amended	Conway	Democrat	Expanded allowable uses of exempt property of nonprofit schools and colleges
<a href="#">3159</a>	Amended	Linville	Democrat	Sales and use tax deferrals for the construction of processing facilities for dairy and seafood products
	New			B&O tax rate reduction for certain activities performed in relation to canned salmon that is owned by another person
	New			B&O tax exemption for manufacturing of dairy products and certain seafood products
<a href="#">3164</a>	Amended	Kilmer	Democrat	Increased personal property exemption for head of family
<a href="#">3190</a>	New	Wallace	Democrat	B&O rate reduction <u>and</u> sales and use tax exemptions for manufacturers or processors for hire of semiconductor materials
<a href="#">3222</a>	Amended	Pettigrew	Democrat	Expanded sales and use tax exemptions concerning dairy nutrient management equipment to include livestock operations
<a href="#">6671</a>	New	Doumit	Democrat	B&O tax deduction for professional employer organizations on gross income for amounts representing the actual cost of wages and salaries
<a href="#">6280</a>	Amended	Regala	Democrat	Eliminated irrevocable dedication requirement for property tax exemption
<a href="#">6326</a>	New	Shin	Democrat	B&O tax credit for workforce training
<a href="#">6338</a>	Amended	Haugen	Democrat	Increased acreage for the senior citizen property tax exemption
<a href="#">6512</a>	New	Fraser	Democrat	B&O tax deduction <u>and</u> sales and use tax exemptions to encourage construction and use of land-based power sources at truck stops
<a href="#">6533</a>	New	Prentice	Democrat	B&O tax credit for syrup taxes paid by a business
<a href="#">6558</a>	New	Brown	Republican	B&O tax credit for contributions to the Motion Picture Competitiveness Program
<a href="#">6826</a>	New	Benton	Republican	Public utility tax deduction for income associated with providing transit services by a public transportation agency
<a href="#">6874</a>	New	Doumit	Democrat	B&O rate reduction for timber harvesting and manufacturing
2007 Legislative Session				
<a href="#">1002</a>	New	O'Brien	Democrat	Sales and use tax exemptions for vessels purchased by nonresidents
<a href="#">1029</a>	Amended	B. Sullivan	Democrat	Extended sales and use tax exemptions for use of machinery, equipment, etc. related to biodiesel or E85 fuel <u>and</u> extended the B&O tax rate reduction for distribution of biodiesel or E85 fuel
<a href="#">1443</a>	New	Grant	Democrat	Public utility tax deduction for income derived for shipping of farm products to ports
<a href="#">1508</a>	New	Orcutt	Republican	B&O tax exemption for surplus sales of natural gas

<a href="#">1513</a>	New and Amended	Kessler	Democrat	B&O rate reduction extended to sales of standing timber (formally taxed under REET) <u>and</u> B&O tax exemption for small harvester change to deduction
<a href="#">1549</a>	New	Linville	Democrat	B&O tax exemption for wholesale sales of unprocessed milk
<a href="#">1566</a>	Amended	VanDeWege	Democrat	B&O tax credit modifications for the creation of new manufacturing or R&D jobs in rural counties or community empowerment zones
<a href="#">1811</a>	Amended	Pedersen	Democrat	Property tax exemption for nightclub sprinkler systems extended to include lessees who purchase and install such systems
<a href="#">1891</a>	New	Linville	Democrat	B&O tax deduction for the administration of prescription drugs by physicians or clinics
<a href="#">1902</a>	Amended	Grant	Democrat	Expanded sales and use tax exemptions for repair of farm machinery and equipment
<a href="#">1910</a>	Amended	Ormsby	Democrat	Expanded property tax exemption for multi-unit housing facilities
<a href="#">1981</a>	New	Hunter	Democrat	Sales and use tax exemptions for electronically transmitted financial data
<a href="#">2008</a>	New	VanDeWege	Democrat	Timber tax credit for amounts paid to tribal harvest timber excise tax
<a href="#">2158</a>	New	Hasegawa	Democrat	Sales tax exemption for automobile repair parts when sold to nonresidents as part of a vehicle repair service (labor subject to sales tax)
<a href="#">2335</a>	New	Priest	Republican	Leasehold excise tax exemption for amateur radio repeaters
<a href="#">2352</a>	New	Grant	Democrat	B&O tax <u>and</u> public utility tax exemptions for custom farming services <u>and</u> public utility tax exemption for persons hauling farm products
<a href="#">5009</a>	Amended	Haugen	Democrat	Expanded sales and use tax exemptions for diesel or aircraft fuel used in farming to include biodiesel fuel
<a href="#">5089</a>	New	Regala	Democrat	Sales and use tax credits for sales tax destination sourcing costs
<a href="#">5434</a>	New	Poulsen	Democrat	B&O tax <u>and</u> sales and use tax exemptions for goods in the process of being imported to or exported from this state
<a href="#">5551</a>	New	Prentice	Democrat	B&O tax exemption for income received from affixing tax stamps to packages of cigarettes.
				Other tobacco products tax credit for tax paid on "other tobacco products" sold to the federal government or to Indian tribes
<a href="#">5607</a>	Amended	Pridemore	Democrat	Extended leasehold tax exemption for property owned by a municipality that is listed on register of historic sites to include property owned by government
<a href="#">5572</a>	New	Murray	Democrat	B&O tax <u>and</u> sales and use tax exemptions for tangible personal property and services sold by a public development authority to its affiliates
<a href="#">5862</a>	Amended	Kilmer	Democrat	Extended sales and use tax exemptions for motor vehicle fuel and special fuel to fuel purchased for passenger-only ferries (publicly operated)
<a href="#">6178</a>	New	Kauffman	Democrat	Property tax deferral for lower-income homeowners
<b>2008 Legislative Session</b>				
<a href="#">1621</a>	New	B. Sullivan	Democrat	Real estate excise tax exemption on sales of manufactured/mobile home communities to certain entities
<a href="#">2053</a>	New	Goodman	Democrat	B&O tax credit for gasoline stations for purchases of alternative power generation devices
<a href="#">2544</a>	New and Amended	Hunter	Democrat	Amended B&O tax deduction for health and welfare organizations to include payments made by Medicaid for temporary medical housing <u>tax exemption for temporary medical housing provided by a health or social welfare organization</u>
<a href="#">2585</a>	Amended	McIntire	Democrat	Extended definition of newspaper to include "any newspaper-labeled supplement produced in any media", making advertising income rate based newspaper subject to the lower printing and publishing rate
<a href="#">2678</a>	Amended	Kessler	Democrat	Restored preferential B&O tax rate for the manufacturing of bio-composite surface material products
<a href="#">2847</a>	New	Ormsby	Democrat	Sales and use tax exemptions for tangible personal property used under the weatherization assistance program
<a href="#">3096</a>	New	Clibborn	Democrat	Sales and use tax deferrals for 520 bridge replacement project
<a href="#">3188</a>	New	Roach	Republican	Sales and use tax and special fuel tax exemptions for vegetable oil used to produce biodiesel
<a href="#">3275</a>	Amended	Linville	Democrat	Extended B&O tax deduction of qualified grocery distribution cooperatives
<a href="#">3283</a>	New	Herrera	Republican	Interest and penalty waiver to active duty military for delinquent excise taxes
<a href="#">3303</a>	New	Grant	Democrat	B&O tax credit for expenditures by polysilicon manufacturers
<a href="#">3362</a>	New	Kelley	Democrat	B&O tax credit for energy efficient equipment purchases
<a href="#">5256</a>	Amended	Prentice	Democrat	Excluded from the definition of disposable income certain veteran's benefits for purposes of several property tax relief programs
<a href="#">6375</a>	New	Hatfield	Democrat	Sales tax exemptions for trail grooming on private and state land
<a href="#">6389</a>	New	Brown	Democrat	Property and leasehold excise tax exemptions for military housing and ancillary supporting facilities developed under the Military Housing Initiative
<a href="#">6423</a>	Amended	Brown	Democrat	Increased the amount of B&O tax credit for contributions made to the Motion Picture Competitiveness Program
<a href="#">6468</a>	New	King	Republican	B&O tax <u>and</u> sales and use tax exemptions for beekeepers
<a href="#">6626</a>	New	Kilmer	Democrat	Sales and use tax deferrals for the construction of corporate headquarters located in community empowerment zones
<a href="#">6806</a>	New	Haugen	Democrat	Property and leasehold excise tax exemptions for anaerobic digesters
<a href="#">6809</a>	New	Pridemore	Democrat	Sales tax exemption for lower-income working households
<a href="#">6828</a>	Amended	Marr	Democrat	Broadened <u>several</u> existing tax incentives for the aerospace industry, including: B&O tax rate reduction, B&O tax credit for property tax excise taxes, B&O tax credit for preproduction development expenditures and sales and use tax exemption for computer items
<b>2009 Legislative Session</b>				
<a href="#">1062</a>	Amended	Takko	Democrat	Extended PUT exemption for the sale of electricity used in the chemical industry that supplies bleaching materials to the pulp and paper industry
<a href="#">1287</a>	New	Morris	Democrat	Sales and use tax exemptions for the purchase and repair of intrastate commuter airplanes
<a href="#">1481</a>	New	Eddy	Democrat	Leasehold excise tax exemptions for electric vehicle infrastructure <u>and</u> sales and use tax exemptions for electric vehicle batteries and the electric vehicle infrastructure
<a href="#">1579</a>	New	Appleton	Democrat	B&O tax exemption for nonprofit businesses providing legal services free of charge to low-income individuals
<a href="#">1733</a>	Amended	Goodman	Democrat	Extended current use valuation (property tax) under the farm and agriculture program to include land used for equestrian activities
<a href="#">1815</a>	Amended	Sullivan	Democrat	Extended current use valuation (property tax) under the farm and agriculture program to include parcels between five and twenty acres if conditions are met
<a href="#">2075</a>	New	Hunter	Democrat	Sales and use tax exemptions on certain digital products
<a href="#">2122</a>	New	Kessler	Democrat	B&O tax reduction for printing or publishing newspapers
<a href="#">5470</a>	New	Stevens	Republican	Sales and use tax exemptions for senior residents of qualified low-income housing facilities
<a href="#">5680</a>	Amended	Jarrett	Democrat	Increased number of days (from 25 to 50 per year) property of certain nonprofit organizations may be used by persons not eligible for a tax exemption.
<a href="#">6170</a>	New	Hobbs	Democrat	Sales and use tax exemptions, reduced public utility tax rates, B&O tax credits, and reduced B&O tax rates for selected environmental activities
<b>2010 Legislative Session</b>				
<a href="#">2402</a>	New	White	Democrat	Tax exempt property belonging to churches and nonprofit assembly halls or meeting places can be used by farmers markets for up to 53 days
<a href="#">2551</a>	New	Cody	Democrat	B&O tax exemption for assessments received by the Washington Vaccine Association
<a href="#">2620</a>	Amended	Hunter	Democrat	Extended sales and use tax exemptions for standard digital information to include any digital good used solely for business purpose
<a href="#">2672</a>	Amended	Linville	Democrat	Extended <u>several</u> tax incentives for the aluminum industry
<a href="#">3014</a>	Amended	Kessler	Democrat	Extended and modified the rural county sales and use tax deferral program
<a href="#">6143</a>	New	Prentice	Democrat	B&O tax exemption for amounts received by financial institutions from affiliates if the transactions are required to be at arm's length transactions
	New			B&O tax deduction for interest and fees on loans secured by certain commercial aircraft
	New			Exempted hospitals and certain R&D activities from the 0.3% B&O tax increase
	New			Sales and use tax exemptions for wax and ceramic materials used to create molds for ferrous and nonferrous investment castings
<a href="#">6614</a>	New	Pridemore	Democrat	B&O tax exemption for amounts received by any person in the form of credits against power credits with the BPA, for the purpose of improving conservation programs
<a href="#">6712</a>	Amended	Hobbs	Democrat	Extended <u>several</u> tax incentives for certain clean alternative fuel vehicles, producers of certain biofuels, and Federal Regulation Part 145 fuel stations

<a href="#">6737</a>	New	Marr	Democrat	Property tax <u>and</u> aircraft excise tax exemption for aircraft owned by a nonprofit exempt from federal income tax and used only to provide medical transportation services
<a href="#">6789</a>	New	Prentice	Democrat	Sales and use tax exemptions for certain equipment and infrastructure contained in data centers
<a href="#">6855</a>	New	McDermott	Democrat	Property tax exemption for surplus school district property that is acquired by a tax-exempt non-profit organization and used as a comm
<b>2011 Legislative Session</b>				
<a href="#">1224</a>	New	Green	Democrat	B&O tax deduction for amounts received by the state with respect to mental health services and for amounts received as compensation services provided under a government-funded program
<a href="#">1347</a>	New	Hunter	Democrat	Sales and use tax exemptions for public research institutions for M&E used primarily in a technological R&D operation
<a href="#">1902</a>	Amended	Kagi	Democrat	B&O tax deduction for amounts received with respect to child welfare services
<a href="#">5083</a>	New	Ranker	Democrat	B&O tax - a real estate firm who receives a commission at the time of closing only pays B&O tax on their share of the commission
<a href="#">5289</a>	Amended	Murray	Democrat	Expanded B&O tax deduction for payments made to certain property management companies performing on-site functions
<a href="#">5359</a>	Amended	Morton	Republican	Expanded definition of "same ownership" for purposes of qualifying for current use program
<a href="#">5501</a>	New	Murray	Democrat	B&O tax <u>and</u> sales and use tax exemptions for restaurant meals provided to employees free of charge
<a href="#">5526</a>	New	Regala	Democrat	Preferential B&O tax rate for manufacturing solar energy systems using sterling converters manufactured in Washington <u>and</u> public utility amounts paid to qualifying customers as incentive payments for investment in certain renewable energy systems
<a href="#">5742</a>	New	Haugen	Democrat	Sales and use tax exemptions for fuel purchased by the Washington State ferry system for use in state-owned ferries and for fuel purcha use in a county-owned ferry
<b>2012 Legislative Session</b>				
<a href="#">5539</a>	Amended	Kohl-Welles	Democrat	Reinstated and extended B&O tax credit for contributions made to the Washington Motion Picture Competiveness Program
<a href="#">6073</a>	Amended	Kilmer	Democrat	Extended sales and use tax deferrals and repayment schedule for the second Tacoma Narrows Bridge
<a href="#">6159</a>	New	Hargrove	Democrat	B&O tax deduction for amounts received with respect to dispute resolution services
<a href="#">6277</a>	Amended	Conway	Democrat	Expanded property tax exemption for multi-units to include residential targeted areas located in the unincorporated area of a county if c exist
<a href="#">6371</a>	Amended	Shin	Democrat	Extended B&O tax credit for the Washington Customized Employment Workforce Training Program
<a href="#">6635</a>	Amended	Murray	Democrat	Excluded from the definition of "leasehold interest" preferential use of publicly owned cranes and docks and associated areas used in loa discharging of cargo at a port district marine facility
	Amended			Permanently expanded definition of newspaper to include the electronic version of a newspaper
	Amended			Extended sales and use tax exemptions for construction of data centers into which power infrastructure and server equipment can be in
	Amended			Extended B&O tax exemption for fresh fruit and vegetable processors and seafood and dairy manufacturers
<b>2013 Legislative Session</b>				
<a href="#">1947</a>	New	Cody	Democrat	B&O tax exemption for income received by the Washington Health Benefit Exchange
<a href="#">2075</a>	New	Carlyle	Democrat	Estate tax deduction for the value of the decedent's qualified family-owned business interests
<a href="#">5024</a>	Amended	King	Republican	Extended commute trips reduction tax credit
<a href="#">5072</a>	New	Delvin	Republican	Sales and use tax exemptions for add-on automotive adaptive equipment for disabled veterans
<a href="#">5078</a>	New	Ericksen	Republican	Property tax exemption for certain nonprofit fair associations used for fair purposes if the majority of the property was purchased or acc county between 1995 and 1998
<a href="#">5627</a>	New	Eide	Democrat	Property tax exemption for aircraft owned and operated by a certain commuter air carriers, provided aircraft excise tax has been paid
<a href="#">5882</a>	New	Hill	Republican	B&O deduction for payments received by the paymaster to cover the affiliate's share of employee salaries, benefits, employment taxes,
	Amended			Broadened definition of dairy products expanding taxpayers eligible for the B&O exemptions and preferential rates
	New and Amended			Extended tax preferences for beekeepers <u>and</u> created sales and use tax exemptions for sales of feed to beekeepers
	New			Sales and use tax exemptions for clay targets purchased by nonprofit gun clubs and provided to customers paying for trap and skeet sho
	New			Sales and use tax exemptions for flavor imparters sold to restaurants
	New			B&O tax exemption for amounts received by a corporate finance organization where the amounts are derived from loans to rural electri other nonprofit or governmental providers of utility services organized under the laws of Washington
	New			Sales and use tax exemptions for standard financial information purchased by a qualifying international investment management compa
	New			Sales tax exemption for dance cover charges
	Amended			Extended preferential rate <u>and</u> sales and use tax exemptions for solar component manufacturers
	Amended			Extended sales and use tax exemptions for hog fuel used to generate electricity, steam, heat, or biofuel
	New			Sales and use tax exemptions for large private airplanes not used in interstate commerce when sold to a nonresident and for labor and s cleaning, etc. on such articles
	Amended			Expanded definition of qualifying blood banks (a B&O tax exemption is provided for such entities)
	New			Use tax exemption for any item valued at less than \$10,000 that is purchased or received as a prize in a contest of chance from a nonpro library
	New			Sales and use tax exemptions for the purchase or use of propane or natural gas to exclusively distill mint on a farm
	Amended			Extended renewable energy M&E exemption
	Amended			Extended sales and use tax exemptions for the purchase of M&E used by certain facilities to generate electricity or produce thermal heat
<a href="#">5952</a>	Amended	Hill		Extended expiration date of existing aerospace tax preferences <u>and</u> expanded sales and use tax exemption for the construction of new fa manufacture certain airplanes and airplane components
<b>2014 Legislative Session</b>				
<a href="#">1287</a>	Amended	Appleton	Democrat	Expanded tribal property tax exemption to include property used for economic development if the property was owned by the tribe before
<a href="#">2457</a>	New	Hansen	Democrat	Sales and use tax exemptions for sales of vessel deconstruction services
<a href="#">2493</a>	Amended	Wilcox	Republican	Extended current use valuation (property tax) under the farm and agriculture program to include land primarily used for commercial hor
<a href="#">6330</a>	Amended	Sheldon	Democrat	Expanded multifamily housing property exemption to include eligible properties located within certain residential targeted areas
<a href="#">6440</a>	Amended	King	Republican	Extended the M&E sales and use tax exemptions to machinery and equipment used in the manufacturing of liquefied natural gas and co gas for use as a transportation fuel, must pay sales at time of purchase and obtain refunds beginning July 1, 2017 for tax paid after July 1